

5/4/2011



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending
June 30, 2012

☒ BUDGET 53A-19-101

6/21/2011

Date of Hearing

6/21/2011

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

01 Alpine

Entity

James Hansen

Prepared by

7/15/2011

Date

hansjs@alpinedistrict.org
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Signature of Business Administrator:

Date

Return the **Budget** report (paper copy to Auditor, electronic to Von or Sean
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
2. School Finance & Statistics
Von Hortin Sean Thomas
von.hortin@schools.utah.gov sean.thomas@schools.utah.gov

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin Sean Thomas
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2. Utah State Auditor
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Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

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01 Alpine 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	59,353,557	62,703,661	-	63,555,547
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	72,051	78,115		78,115
1320 Tuition from Other LEAs Within the State	17,640	211,000		150,000
1330 Tuition From Other LEAs Outside the State	6,400			
1410 Transportation Fees From Pupils or Parents	687,770	700,000		700,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	893,895	727,787		700,000
1700 Student Activities	338,276	350,000		350,000
1900 Other Revenues From Local Sources	875,828	1,125,652		1,124,360
1910 Rentals	43,097	28,000		28,000
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	477,074	490,000		490,000
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous	1,553,323	869,300		869,300
TOTAL REVENUES FROM LOCAL SOURCES	64,318,911	67,283,515	-	68,045,322
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs				
Regular Basic Programs				
3010 Regular School Program K-12	154,148,630	158,385,797		178,822,068
3015 Necessary Existent Small Schools		-		
3020 Professional Staff	12,016,760	12,663,236		14,297,429
3025 Administrative Costs	-	-		
Restricted Basic Programs				
3105 Special Education -- Add-On	16,241,003	17,300,800		18,468,942
3110 Special Education -- Self-Contained	3,221,809	3,338,875		3,730,935
3120 Extended Year Program -- Severely Disabled	106,270	112,930		122,648
3125 Special Education -- State Programs	313,781	339,787		546,327
3155 Career & Technology Ed -- Add-On	6,159,822	8,762,236		8,978,798
3160 Career & Technology Ed-- Set-Aside	-	-		
3230 Class Size Reduction (State Funds)	10,417,578	10,648,802		11,965,038
TOTAL BASIC SCHOOL PROGRAM GENERATED	202,625,653	211,552,463	-	236,932,185
Other Minimum School Programs				
3330 Enhance for Accelerated Stud Prog (3211-Gifted & Talented)	207,910	264,744		266,357
3212 Advanced Placement	230,901	378,188		330,439
3213 Concurrent Enrollment	393,672	851,369		710,761
3336 At-Risk Enhancement (3215-At-Risk - Student Program)	458,268	578,513		1,914,715
3218 At-Risk -- Homeless and Minority	6,180	73,930		72,875
3219 At-Risk -- MESA				
3220 At-Risk -- Gang Prevention				
3221 At-Risk -- Youth-in-Custody	1,162,997	1,264,281		1,252,281
3636 English Language Learner Family Literacy Centers	41,773	79,430		79,721
3641 (3640 - Extended Day Kindergarten)	386,900	510,956		513,260
3762 Instructional Technology	858,029	-		-
3270 Interventions for Student Success Block Grant	1,176,253	2,075,000		442,277
3405 Social Security and Retirement	18,295,906	-		-
3415 Pupil Transportation	7,137,506	7,160,521		7,053,947
3423 Out-of-State Tuition				
3466 Highly Impacted Schools				
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program	2,493,384	2,784,526		2,784,525
3521 Electronic High School and/or Public Education Online		-		
3555 Voted Leeway	5,657,031	7,867,496		12,006,159
3560 Board Leeway	1,414,258	1,966,874		2,983,510
3805 K-3 Reading Achievement	1,420,410	1,549,390		1,555,723
3522 Job Enhancement	568,387	566,190		568,756
Other State Sources MSP	1,015,448	18,472,087		2,527,045

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01 Alpine 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	245,550,866	257,995,958	-	271,994,536
Less Basic Local Levy	23,703,208	23,718,792		23,133,712
TOTAL STATE SUPPORT AMOUNT	221,847,658	234,277,166	-	248,860,824
Other State Sources				
3700 Other Revenues From State Sources (Non-MSP)				
3710 Driver Education (State Driver Training Tax)	387,739	482,288		484,053
3810 Library Books & Electronic Resources	54,425	45,188		62,027
3866 Charter School Startup (New in FY06)				
3800 Supplementals / Other Bills	16,795,661	16,714,510		16,170,426
3900 Revenues From Other State Agencies		-		
TOTAL REVENUES FROM STATE SOURCES	239,085,483	251,519,152	-	265,577,330

4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	440,021	618,797		56,819
4500 Restricted Federal Through State	7,041,282	7,427,394		7,385,177
4520 Programs for the Disabled (IDEA)	9,818,136	13,017,804		14,224,244
4530 Career & Technology Education	624,856	684,005		649,917
46XX ARRA Programs	13,883,153	13,155,643		-
4600 Other Restricted Federal Through State	456,284	787,297		
4700 Federal Received Through Other Agencies	2,918,975	2,253,831		3,223,603
4800 No Child Left Behind (NCLB)				
4810 Federal Forest Service (in Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES	35,182,707	37,944,771	-	25,539,760
TOTAL REVENUES, 10 GENERAL FUND	338,587,101	356,747,438	-	359,162,412

EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	137,446,524	138,483,127		142,249,811
132 Salaries - Substitute Teachers	2,165,466	2,601,474		2,611,547
161 Salaries - Teacher Aides and Paraprofessionals	10,015,263	11,428,284		11,078,642
100 Salaries - All Other	1,235,077	4,043,521		3,866,164
Total Salaries (100)	150,862,330	156,556,406	-	159,806,164
210 Retirement	22,992,819	27,037,394		28,283,808
220 Social Security	11,390,176	11,775,574		12,162,736
240 Insurance (Health/Dental/Life)	33,175,111	33,633,191		36,095,597
200 Other Benefits	13,800,320	3,439,179		4,345,171
Total Benefits (200)	81,358,426	75,885,338	-	80,887,312
300 Purchased Professional and Technical Services	2,998,153	3,214,618		3,116,134
400 Purchased Property Services				
500 Other Purchased Services	974,766	1,381,870		1,223,298
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	974,766	1,381,870	-	1,223,298
600 Supplies	6,967,830	7,270,187		6,892,987
641 Textbooks	2,168,604	2,374,000		2,430,912
Total Supplies (600)	9,136,434	9,644,187	-	9,323,899
700 Property (Instructional Equipment)	4,869,880	5,295,599		5,091,627
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTION (1000)	250,199,989	251,978,018	-	259,448,434
2000 SUPPORT SERVICES				

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01 Alpine					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2010	BUDGET	FY 2011	BUDGET
			FY 2011		FY 2012
2100 SUPPORT SERVICES - STUDENTS					
141	Salaries - Attendance and Social Work Personnel				
142	Salaries - Guidance Personnel	3,723,263	3,894,377		4,050,114
143	Salaries - Health Services Personnel	540,698	567,498		570,449
144	Salaries - Psychological Personnel	1,075,879	1,210,119		1,283,595
152	Salaries - Secretarial and Clerical	699,177	740,117		742,882
100	Salaries - All Other				
	Total Salaries (100)	6,039,017	6,412,111	-	6,647,040
210	Retirement	946,901	1,133,808		1,175,752
220	Social Security	449,863	484,581		496,053
240	Insurance (Health/Dental/Life)	1,551,292	1,686,630		1,738,434
200	Other Benefits	21,138	22,444		22,971
	Total Benefits (200)	2,969,194	3,327,463	-	3,433,210
300	Purchased Professional and Technical Services	1,238,263	1,533,029		1,568,106
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)		-	-	-
600	Supplies	17,506	31,500		31,500
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-		-	-
TOTAL STUDENTS (2100)		10,263,980	11,304,103	-	11,679,856
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	2,405,843	2,355,736		2,504,559
133	Salaries - Sabbatical Leave	23,903	-		-
145	Salaries - Media Personnel - Certificated	995,619	1,051,482		1,056,953
152	Salaries - Secretarial and Clerical	761,358	788,113		854,366
162	Salaries - Media Personnel - Noncertificated.	1,472,377	1,560,816		1,558,164
100	Salaries - All Other	23,507	23,200		23,200
	Total Salaries (100)	5,682,607	5,779,347	-	5,997,242
210	Retirement	890,244	1,017,771		1,058,502
220	Social Security	420,953	434,157		449,671
240	Insurance (Health/Dental/Life)	4,727,074	4,915,700		4,991,576
200	Other Benefits	1,389,775	790,153		1,378,859
	Total Benefits (200)	7,428,046	7,157,781	-	7,878,608
300	Purchased Professional and Technical Services	62,578	176,526		248,926
400	Purchased Property Services	683	2,700		2,700
500	Other Purchased Services	34,165	53,182		617,854
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	34,165	53,182	-	617,854
600	Supplies	233,534	305,050		325,050
644	Library Books	761,410	793,488		810,327
650	Periodicals	23,411	30,000		30,000
660	Audio Visual Materials	53,250	56,200		56,200
	Total Supplies (600)	1,071,605	1,184,738	-	1,221,577
700	Property	760	15,000		15,000
800	Other Objects				
810	Dues and Fees	27,673	38,645		38,645
	Total Other Objects (800)	27,673	38,645	-	38,645
TOTAL INSTRUCTIONAL STAFF (2200)		14,308,117	14,407,919	-	16,020,552
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	454,837	459,915		432,419
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	108,473	110,140		110,704
100	Salaries - All Other				
	Total Salaries (100)	563,310	570,055	-	543,123
210	Retirement	80,082	89,202		89,725
220	Social Security	32,055	34,504		32,296
240	Insurance (Health/Dental/Life)	101,272	132,517		133,412
200	Other Benefits	1,972	2,089		1,990
	Total Benefits (200)	215,381	258,312	-	257,423

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10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2010	BUDGET	FY 2011	BUDGET
			FY 2011		FY 2012
300	Purchased Professional and Technical Services	181,583	158,770		158,770
400	Purchased Property Services				
500	Other Purchased Services	250,086	262,989		261,489
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	250,086	262,989	-	261,489
600	Supplies	34,468	38,616		28,470
700	Property				
800	Other Objects	30,155	41,000		41,000
810	Dues and Fees	28,166	31,060		31,060
	Total Other Objects (800)	58,321	72,060	-	72,060
TOTAL DISTRICT ADMINISTRATION (2300)		1,303,149	1,360,802	-	1,321,335
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	9,775,554	10,036,913		10,458,677
152	Salaries - Secretarial and Clerical	4,002,806	4,379,338		4,510,353
100	Salaries - All Other	222,437	493,335		498,083
	Total Salaries (100)	14,000,797	14,909,586	-	15,467,113
210	Retirement	2,192,681	2,573,053		2,674,895
220	Social Security	1,050,392	1,130,757		1,175,040
240	Insurance (Health/Dental/Life)	3,331,604	3,591,602		3,716,290
200	Other Benefits	93,781	103,938		107,800
	Total Benefits (200)	6,668,458	7,399,350	-	7,674,025
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	114,853	184,000		184,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	114,853	184,000	-	184,000
600	Supplies	61,247	36,000		36,000
700	Property				
800	Other Objects				
810	Dues and Fees	25,667	27,500		28,000
	Total Other Objects (800)	25,667	27,500	-	28,000
TOTAL SCHOOL ADMINISTRATION (2400)		20,871,022	22,556,436	-	23,389,138
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	4,174,147	4,304,649		4,520,542
210	Retirement	653,628	752,042		791,361
220	Social Security	311,168	322,403		338,585
240	Insurance (Health/Dental/Life)	1,189,788	1,253,291		1,299,444
200	Other Benefits	26,368	27,022		28,576
	Total Benefits (200)	2,180,952	2,354,758	-	2,457,966
300	Purchased Professional and Technical Services	274,435	322,384		319,858
400	Purchased Property Services	83,692	106,486		106,486
500	Other Purchased Services	432,365	667,322		104,450
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	432,365	667,322	-	104,450
600	Supplies	82,603	136,826		146,972
700	Property				
800	Other Objects	80,102	62,900		63,050
810	Dues and Fees	1,183	1,577		1,773
	Total Other Objects (800)	81,285	64,477	-	64,823
TOTAL CENTRAL (2500)		7,309,479	7,956,902	-	7,721,097
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	9,940,955	10,462,605		10,657,584
100	Salaries - All Other				
	Total Salaries (100)	9,940,955	10,462,605	-	10,657,584
210	Retirement	1,430,282	1,713,744		1,749,015
220	Social Security	749,900	796,351		814,432
240	Insurance (Health/Dental/Life)	2,281,498	2,404,858		2,467,291
200	Other Benefits	35,187	47,220		47,858
	Total Benefits (200)	4,496,867	4,962,173	-	5,078,596
300	Purchased Professional and Technical Services	367,344	382,080		399,540
400	Purchased Property Services	1,809,416	2,179,534		2,219,534

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01 Alpine					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2010	BUDGET	FY 2011	BUDGET
			FY 2011		FY 2012
500	Other Purchased Services	1,002,571	1,347,049		1,365,965
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	1,002,571	1,347,049	-	1,365,965
600	Supplies	9,222,086	13,736,100		13,971,100
700	Property				
800	Other Objects	25,318	26,100		26,400
810	Dues and Fees	400	600		600
	Total Other Objects (800)	25,718	26,700	-	27,000
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		26,864,957	33,096,241	-	33,719,319
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	272,003	220,183		221,250
171	Salaries - Supervisors	192,369	192,370		193,370
172	Salaries - Bus Drivers	5,355,102	5,501,943		5,513,206
173	Salaries - Mechanics and Other Garage Employees	283,726	336,118		337,853
174	Salaries - Other (Trainers, etc.)	940,909	1,047,711		1,048,219
	Total Salaries (100)	7,044,109	7,298,325	-	7,313,898
210	Retirement	1,063,041	1,275,818		1,282,452
220	Social Security	513,782	550,019		552,880
240	Insurance (Health / Accident / Life)	1,308,671	1,331,829		1,340,761
200	Other Benefits	25,001	30,900		31,033
	Total Benefits (200)	2,910,495	3,188,566	-	3,207,126
400	Purchased Property Services	23,268	24,200		24,200
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial	7,100	12,000		12,000
514	Student Allowance	37,640	38,000		38,000
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	25,200	25,800		25,800
522	Liability Insurance	222,335	237,444		237,444
530	Communications (Telephone and Other)	432	500		500
580	Travel / Per Diem	5,149	4,000		4,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	297,856	317,744	-	317,744
624	Motor Fuel	1,165,869	1,800,000		1,800,000
625	Natural Gas	4,103	5,000		5,000
626	Electricity	47,593	50,000		50,000
600	Other Supplies	596,563	549,400		549,400
	Total Supplies (600)	1,814,128	2,404,400	-	2,404,400
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
890	Miscellaneous Expenditures	14,720	21,200		21,200
891	Training	4,000	4,000		4,000
	Total Other Objects (800)	18,720	25,200	-	25,200
TOTAL STUDENT TRANSPORTATION (2700)		12,108,576	13,258,435	-	13,292,568
2900 OTHER SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				

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01 Alpine 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	93,029,280	103,940,838	-	107,143,865
<u>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</u>				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	343,229,269	355,918,856	-	366,592,299

OTHER FINANCING

<u>5000 OTHER FINANCING SOURCES (USES)</u>				
5200 Transfers In from Other Funds	412,906	230,719		300,000
5210 Transfers Out to Other Funds	(150,000)			
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<u>6000 OTHER ITEMS</u>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	262,906	230,719	-	300,000

SUMMARY - 10 GENERAL FUND

<u>REVENUES BY SOURCE</u>				
1000 Total Local	64,318,911	67,283,515	-	68,045,322
3000 Total State	239,085,483	251,519,152	-	265,577,330
4000 Total Federal	35,182,707	37,944,771	-	25,539,760
TOTAL REVENUES	338,587,101	356,747,438	-	359,162,412
<u>EXPENDITURES BY OBJECT</u>				
100 Salaries	198,307,272	206,293,084	-	210,952,706
200 Employee Benefits	108,227,819	104,533,741	-	110,874,266
300 Purchased Professional and Technical Services	5,122,356	5,787,407	-	5,811,334
400 Purchased Property Services	1,917,059	2,312,920	-	2,352,920
500 Other Purchased Services	3,106,662	4,214,156	-	4,074,800
600 Supplies	21,440,077	27,212,367	-	27,163,918
700 Property	4,870,640	5,310,599	-	5,106,627
800 Other Objects	237,384	254,582	-	255,728
TOTAL EXPENDITURES	343,229,269	355,918,856	-	366,592,299
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,642,168)	828,582	-	(7,429,887)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	262,906	230,719	-	300,000
NET CHANGE IN FUND BALANCE	(4,379,262)	1,059,301	-	(7,129,887)
FUND BALANCE - BEGINNING (From Prior Year)	38,297,812	33,918,550		34,977,851
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	33,918,550	34,977,851	-	27,847,964

<u>Explanation (5900 and Adjustment to Beginning Fund Balance)</u>	

01 Alpine				
21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	70,907	58,142		53,748
1740 Student Fees	5,638,609	5,241,512		5,012,408
1750 School Vending	190,116	144,423		148,435
1800 Community Services Activities				
1900 Other Revenues From Local Sources	7,637,632	7,333,186		6,586,531
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	13,537,264	12,777,263	-	11,801,122
3000 REVENUES FROM STATE SOURCES				
3851 Teacher Materials & Supplies				
3520 School Trust Land				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
4000 REVENUES FROM FEDERAL SOURCES				
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	-	-	-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND	13,537,264	12,777,263	-	11,801,122

EXPENDITURES

1000 INSTRUCTIONAL				
100 Salaries	1,005,396	942,646		811,355
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services	1,117,550	1,144,500		1,059,714
400 Purchased Property Services				
500 Other Purchased Services	1,895,884	2,467,292		1,720,764
600 Supplies	8,286,461	8,979,392		7,178,335
700 Property	768,453	815,890		572,215
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (1000)	13,073,744	14,349,720	-	11,342,383
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	-	-	-	-

01 Alpine				
21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
<u>3300 COMMUNITY SERVICES</u>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND	13,073,744	14,349,720	-	11,342,383

OTHER FINANCING

<u>5000 OTHER FINANCING SOURCES (USES)</u>				
5200 Transfers In from Other Funds	(412,906)	(230,719)		(300,000)
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<u>6000 OTHER ITEMS</u>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(412,906)	(230,719)	-	(300,000)

SUMMARY - 21 STUDENT ACTIVITY FUND

<u>REVENUES BY SOURCE</u>				
1000 Total Local	13,537,264	12,777,263	-	11,801,122
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	13,537,264	12,777,263	-	11,801,122
<u>EXPENDITURES BY OBJECT</u>				
100 Salaries	1,005,396	942,646	-	811,355
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	1,117,550	1,144,500	-	1,059,714
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	1,895,884	2,467,292	-	1,720,764
600 Supplies	8,286,461	8,979,392	-	7,178,335
700 Property	768,453	815,890	-	572,215
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	13,073,744	14,349,720	-	11,342,383
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	463,520	(1,572,457)	-	458,739
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(412,906)	(230,719)	-	(300,000)
NET CHANGE IN FUND BALANCE	50,614	(1,803,176)	-	158,739
FUND BALANCE - BEGINNING (From Prior Year)	6,598,860	6,649,474		4,846,298
Adjustment to Beginning Fund Balance (Add Explanation)				

01 Alpine 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
FUND BALANCE - ENDING	6,649,474	4,846,298	-	5,005,037

Explanation (5900 and Adjustment to Beginning Fund Balance)

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01 Alpine 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,610,432	1,715,968	-	1,686,160
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	236,584	228,535		230,926
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	26,366	23,912		23,900
1800 Community Services Activities				
1900 Other Revenues From Local Sources	746,056	729,863		734,983
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	2,619,438	2,698,278	-	2,675,969
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	2,051,155	2,552,568		2,621,634
3209 Adult Education	391,358	360,630		295,720
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies	104,089	105,000		105,111
TOTAL REVENUES FROM STATE SOURCES	2,546,602	3,018,198	-	3,022,465
4000 REVENUES FROM FEDERAL SOURCES				
4522 Special Ed - Preschool	240,648	239,810		243,472
4580 Adult Education	125,377	119,920		119,920
4900 Other Revenues From Federal Sources	413,767	470,817		475,000
TOTAL REVENUES FROM FEDERAL SOURCES	779,792	830,547	-	838,392
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	5,945,832	6,547,023	-	6,536,826

EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	4,180,994	4,413,567		4,417,551
210 Retirement	532,220	698,451		719,661
220 Social Security	301,678	322,206		323,884
240 Insurance (Health/Dental/Life)	414,179	426,164		435,112
200 Other Benefits	14,586	15,399		15,275
Total Benefits (200)	1,262,663	1,462,220	-	1,493,932
300 Purchased Professional and Technical Services	89,527	126,506		126,506
400 Purchased Property Services	12,541	12,159		11,500
500 Other Purchased Services	61,961	60,539		61,120
600 Supplies	552,561	393,598		367,911
700 Property	4,627	50,000		50,000
800 Other Objects	16,985	43,483		44,150
810 Dues and Fees				
Total Other Objects (800)	16,985	43,483	-	44,150
TOTAL OTHER SERVICES (3200)	6,181,859	6,562,072	-	6,572,670
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-

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01 Alpine 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	6,181,859	6,562,072	-	6,572,670

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	150,000	-		-
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	150,000	-	-	-

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	2,619,438	2,698,278	-	2,675,969
3000 Total State	2,546,602	3,018,198	-	3,022,465
4000 Total Federal	779,792	830,547	-	838,392
TOTAL REVENUES	5,945,832	6,547,023	-	6,536,826
EXPENDITURES BY OBJECT				
100 Salaries	4,180,994	4,413,567	-	4,417,551
200 Employee Benefits	1,262,663	1,462,220	-	1,493,932
300 Purchased Professional and Technical Services	89,527	126,506	-	126,506
400 Purchased Property Services	12,541	12,159	-	11,500
500 Other Purchased Services	61,961	60,539	-	61,120
600 Supplies	552,561	393,598	-	367,911
700 Property	4,627	50,000	-	50,000
800 Other Objects	16,985	43,483	-	44,150
TOTAL EXPENDITURES	6,181,859	6,562,072	-	6,572,670
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(236,027)	(15,049)	-	(35,844)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	150,000	-	-	-
NET CHANGE IN FUND BALANCE	(86,027)	(15,049)	-	(35,844)
FUND BALANCE - BEGINNING (From Prior Year)	465,494	379,467		364,418
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	379,467	364,418	-	328,574

Explanation (5900 and Adjustment to Beginning Fund Balance)

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01 Alpine 31 DEBT SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	45,789,401	50,455,745	-	49,579,293
1500 Earnings on Investments	246,036	215,293		215,000
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	46,035,437	50,671,038	-	49,794,293
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	46,035,437	50,671,038	-	49,794,293

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	17,982,636	16,917,938		15,569,675
840 Redemption of Principal	30,030,000	32,145,000		33,700,000
845 Debt Issuance Costs on Refunding				
890 Miscellaneous Expenditures	7,500	4,500		154,500
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	48,020,136	49,067,438	0	49,424,175

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				19,500,000
5140 Payment to Refunded Bonds Escrow				(19,350,000)
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	150,000

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	46,035,437	50,671,038	-	49,794,293
3000 Total State	-	-	-	-
TOTAL REVENUES	46,035,437	50,671,038	-	49,794,293
EXPENDITURES BY OBJECT				
800 Other Objects	48,020,136	49,067,438	-	49,424,175
TOTAL EXPENDITURES	48,020,136	49,067,438	-	49,424,175
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,984,699)	1,603,600	-	370,118
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	150,000
NET CHANGE IN FUND BALANCE	(1,984,699)	1,603,600	-	520,118
FUND BALANCE - BEGINNING (From Prior Year)	2,334,769	350,070		1,953,670
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	350,070	1,953,670	-	2,473,788

Explanation (5900 and Adjustment to Beginning Fund Balance)

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01 Alpine 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	18,445,259	14,530,626	0	12,236,264
1500 Earnings on Investments	785,278	347,786		260,000
1900 Other Revenues From Local Sources	497,443	223,892		(115,000)
TOTAL REVENUES, LOCAL SOURCES	19,727,980	15,102,304	0	12,381,264
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues	0	80,000		
3650 Capital Outlay Foundation	1,676,419	1,077,698		2,138,276
TOTAL REVENUES, STATE SOURCES	1,676,419	1,157,698	0	2,138,276
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources	900,572	8,306,766		0
TOTAL REVENUES, FEDERAL SOURCES	900,572	8,306,766	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	22,304,971	24,566,768	0	14,519,540

EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
730 Equipment		0		
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0

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01 Alpine				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
2900 OTHER SUPPORT SERVICES (10% of Basic)				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	0	0	0	0
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)	0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	0	0	0	0
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services	1,918,779	1,621,494		2,066,000
400 Purchased Property Services				
460 Construction and Remodeling	62,480,174	44,056,436		8,356,065
Total Property (400)	62,480,174	44,056,436	0	8,356,065
500 Other Purchased Services				
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements	9,102,589	3,433,320		4,647,000
720 Buildings	3,301,788	2,646,215		4,339,000
731 Machinery	108,155	130,000		130,000
732 School Buses	905,034	694,060		940,000
733 Furniture and Fixtures	5,444,291	7,894,518		5,392,500
734 Technology Equipment				
735 Non-Bus Vehicles	110,582	346,000		248,000
739 Other Equipment				
Total Property (700)	18,972,439	15,144,113	0	15,696,500
800 Other Objects		89,333		150,000
830 Interest	94,866			
840 Redemption of Principal	2,593,897			0
Total Other Objects (800)	2,688,763	89,333	0	150,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	86,060,155	60,911,376	0	26,268,565
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	86,060,155	60,911,376	0	26,268,565

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01 Alpine				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				50,000,000
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	2,130,477	225,000		225,000
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	2,130,477	225,000	-	50,225,000

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	19,727,980	15,102,304	-	12,381,264
3000 Total State	1,676,419	1,157,698	-	2,138,276
4000 Total Federal	900,572	8,306,766	-	-
TOTAL REVENUES	22,304,971	24,566,768	-	14,519,540
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	1,918,779	1,621,494	-	2,066,000
400 Purchased Property Services	62,480,174	44,056,436	-	8,356,065
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	18,972,439	15,144,113	-	15,696,500
800 Other Objects	2,688,763	89,333	-	150,000
TOTAL EXPENDITURES	86,060,155	60,911,376	-	26,268,565
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(63,755,184)	(36,344,608)	-	(11,749,025)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	2,130,477	225,000	-	50,225,000
NET CHANGE IN FUND BALANCE	(61,624,707)	(36,119,608)	-	38,475,975
FUND BALANCE - BEGINNING (From Prior Year)	122,132,882	60,508,175		24,388,567
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	60,508,175	24,388,567	-	62,864,542

Explanation (5900 and Adjustment to Beginning Fund Balance)

EOF

01 Alpine 40 BUILDING RESERVE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	-	-		
Adjustment to Beginning Fund Balance (Add Explanation)				

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01 Alpine 40 BUILDING RESERVE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

ANNUAL FINANCIAL REPORT

7/19/2011

01 Alpine 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	38,354	31,000		31,000
1610 Sales to Students	6,586,781	6,540,100		6,600,000
1620 Sales to Adults	302,942	320,000		325,000
1690 Other Revenues From Local Sources	787,209	700,000		700,000
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	7,715,286	7,591,100	0	7,656,000
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	2,902,871	2,900,000		3,000,000
TOTAL REVENUES, STATE SOURCES	2,902,871	2,900,000	0	3,000,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	1,546,125	1,620,000		1,690,000
4572 Lunch Reimbursement (Free and Reduced Meals)	5,391,451	5,750,000		5,850,000
4573 Special Milk Reimbursement	4,044	5,000		5,000
4574 Breakfast Reimbursement	1,192,667	1,250,000		1,290,000
4575 Child and Adult Care Food Program	0			
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	146,608	50,000		160,495
4970 Donated Commodities	1,306,243	1,200,000		1,200,000
TOTAL REVENUES, FEDERAL SOURCES	9,587,138	9,875,000	0	10,195,495
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	20,205,295	20,366,100	0	20,851,495

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	5,460,662	5,925,583		6,400,256
210 Retirement	827,993	1,035,398		1,123,193
220 Social Security	395,426	444,740		482,181
240 Insurance (Health/Dental/Life)	1,532,527	1,712,662		1,738,843
200 Other Benefits	66,382	69,615		71,329
Total Benefits (200)	2,822,328	3,262,415	0	3,415,546
300 Purchased Professional and Technical Services	18,400	16,385		16,730
400 Purchased Property Services	46,395	100,000		100,000
500 Other Purchased Services	19,580	24,500		24,500
600 Non-Food Supplies	139,977	420,000		440,000
630 Food	8,994,348	9,500,000		9,800,000
Total Supplies (600)	9,134,325	9,920,000	0	10,240,000
700 Property	988,932	729,424		500,000
780 Depreciation - Enterprise Funds				
Total Property (700)	988,932	729,424	0	500,000
800 Other Objects	787,702	910,850		913,450
810 Dues and Fees				
Total Other Objects (800)	787,702	910,850	0	913,450
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	19,278,324	20,889,157	0	21,610,482

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

ANNUAL FINANCIAL REPORT

7/19/2011

01 Alpine 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	7,715,286	7,591,100	-	7,656,000
3000 Total State	2,902,871	2,900,000	-	3,000,000
4000 Total Federal	9,587,138	9,875,000	-	10,195,495
TOTAL REVENUES	20,205,295	20,366,100	-	20,851,495
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	5,460,662	5,925,583	-	6,400,256
200 Employee Benefits	2,822,328	3,262,415	-	3,415,546
300 Purchased Professional and Technical Services	18,400	16,385	-	16,730
400 Purchased Property Services	46,395	100,000	-	100,000
500 Other Purchased Services	19,580	24,500	-	24,500
600 Supplies	9,134,325	9,920,000	-	10,240,000
700 Property	988,932	729,424	-	500,000
800 Other Objects	787,702	910,850	-	913,450
TOTAL EXPENSES/EXPENDITURES	19,278,324	20,889,157	-	21,610,482
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	926,971	(523,057)	-	(758,987)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	926,971	(523,057)	-	(758,987)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	6,488,505	7,415,476		6,892,419
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	7,415,476	6,892,419	-	6,133,432

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/19/2011

01 Alpine OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments	17,403			
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	1,280,472			
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	1,297,875	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	1,297,875	0	0	0

EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies	1,145,310			
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)	1,145,310	0	0	0
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				

ANNUAL FINANCIAL REPORT

7/19/2011

01 Alpine					
OTHER GOVERNMENTAL AND ENTERPRISE FUNDS		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2010	BUDGET	FY 2011	BUDGET
			FY 2011		FY 2012
810	Dues and Fees				
	Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)		0	0	0	0
3000 NONINSTRUCTIONAL SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
780	Depreciation-Enterprise Funds				
	Total Property (700)	0	0	0	0
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)		0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS		1,145,310	0	0	0

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5201	Transfers Out to Other Funds				
5400	Loan Proceeds				
5500	Capital Leases Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE					
1000	Total Local	1,297,875	-	-	-
3000	Total State	-	-	-	-
4000	Total Federal	-	-	-	-
TOTAL REVENUES		1,297,875	-	-	-
EXPENSES / EXPENDITURES BY OBJECT					
100	Salaries	-	-	-	-
200	Employee Benefits	-	-	-	-
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	-	-	-	-
600	Supplies	1,145,310	-	-	-
700	Property	-	-	-	-
800	Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES		1,145,310	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES		152,565	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE		152,565	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)		2,839,640			
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)					
NET ASSETS / FUND BALANCE - ENDING		2,992,205	-	-	-

ANNUAL FINANCIAL REPORT

7/19/2011

01 Alpine OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/19/2011

01 Alpine SUMMARY - ALL FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES BY SOURCE				
1000 Total Local	155,252,191	156,123,498	-	152,353,970
3000 Total State	246,211,375	258,595,048	-	273,738,071
4000 Total Federal	46,450,209	56,957,084	-	36,573,647
TOTAL REVENUES	447,913,775	471,675,630	-	462,665,688
EXPENDITURES BY OBJECT				
100 Salaries	208,954,324	217,574,880	-	222,581,868
200 Employee Benefits	112,312,810	109,258,376	-	115,783,744
300 Purchased Professional and Technical Services	8,266,612	8,696,292	-	9,080,284
400 Purchased Property Services	64,456,169	46,481,515	-	10,820,485
500 Other Purchased Services	5,084,087	6,766,487	-	5,881,184
600 Supplies	40,558,734	46,505,357	-	44,950,164
700 Property	25,605,091	22,050,026	-	21,925,342
800 Other Objects	51,750,970	50,365,686	-	50,787,503
TOTAL EXPENDITURES	516,988,797	507,698,619	-	481,810,574
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(69,075,022)	(36,022,989)	-	(19,144,886)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	2,130,477	225,000	-	50,375,000
NET CHANGE IN FUND BALANCE	(66,944,545)	(35,797,989)	-	31,230,114
FUND BALANCE - BEGINNING (From Prior Year)	179,157,962	109,221,212	-	73,423,223
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	112,213,417	73,423,223	-	104,653,337

EOF

ANNUAL FINANCIAL REPORT

7/19/2011

01 Alpine

	FY 2010		FY 2011			FY 2012	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

Detail Schedule of Property Tax

10 GENERAL FUND

Basic Program (53A-17a-135)	.001433	19,826,184	.001495	19,901,051		.001591	19,761,664
Voted Leeway (53A-17a-133)	.001600	22,136,702	.001600	21,298,783		.001719	21,351,540
Board Leeway (53A-17a-134) (Class Size Reduction)	.000400	5,534,175	.000400	5,324,696		.000431	5,353,411
Board Leeway (53A-17a-151) (Reading Program)							
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000122	1,687,924	.000137	1,823,708		.000148	1,838,294
Tort Liability (63-30-27)	.000020	276,709	.000023	306,170		.000025	310,523
10% of Basic (53A-17a-145) Operating			.000328	4,366,251		.000494	6,135,928
Redemptions - Basic Levy		4,697,164		4,481,214			3,560,046
Redemptions - Voted Leeway							
Redemptions - Board Leeway							
Redemptions - Special Transportation							
Redemptions - Tort Liability							
Redemptions - Board Levy							
Redemptions - Reading Levy							
Redemptions - 10% of Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		5,194,699		5,201,788			5,244,141
Vehicle Fees in Lieu of Tax Board Leeway							
Vehicle Fees in Lieu of Tax - Voted Leeway							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Vehicle Fees in Lieu of Tax - Reading							
Vehicle Fees in Lieu of Tax - 10% of Basic							
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003575	59,353,557	.003983	62,703,661	0	.004408	63,555,547

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000097	1,342,037	.000109	1,450,980		.000117	1,453,246
Vehicle Fees in Lieu of Tax (59-2-405)		140,947		142,354			138,421
Tax Sales and Redemptions & Other	xxx	127,448	xxx	122,634		xxx	94,493
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000097	1,610,432	.000109	1,715,968	0	.000117	1,686,160

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.002758	38,158,140	.003205	42,664,125		.003437	42,690,659
Vehicle Fees in Lieu of Tax (59-2-405)		4,007,547		4,185,722			4,112,799
Tax Sales and Redemptions & Other	xxx	3,623,714	xxx	3,605,898		xxx	2,775,835
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.002758	45,789,401	.003205	50,455,745	0	.003437	49,579,293

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000368	5,091,441	.000415	5,524,372		.000443	5,502,462
10% of Basic (53A-17a-145) Capital	.000743	10,279,731	.000508	6,762,364		.000407	5,055,310
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		1,614,353		1,205,436			992,004
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							
Tax Sales and Redemptions Cap Foundation	xxx	1,459,734	xxx	1,038,454		xxx	686,488
Tax Sales and Redemptions 10% of Basic							
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001111	18,445,259	.000923	14,530,626	0	.000850	12,236,264

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.007541	125,198,649	.008220	129,406,000	0	.008812	127,057,264
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ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2011):** The 2010 Actual have been pre-loaded as well as the 2010 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2011 actual and fiscal year 2012 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2011 budget column
- c. **Original Budget (FY2012):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charters

- a. **July 15th.**

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminated function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. **Beginning in the 2010-2011 year you will need to break the 10% of Basic tax rate into a general fund amount and a Capital Projects amount and show the amount budgeted in the proper fund. Revenues and expenditures are to be reported in the appropriate fund. (See Tax Worksheet) There should be no transfers for amounts between funds other than those allowed in 2010 HB 295 for Fiscal Years 2011 and 2012.**

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

* Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Utah State Office of Education
c/o Von Hortin
von.hortin@schools.utah.gov

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- * School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

Please send the signature page to:

- * School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- * School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- * Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)